

INTERNAL REVENUE SERVICE FORM 1099 INSTRUCTIONS

Information for reporting income to the Internal Revenue Service (IRS) must be obtained when a convenience check is used to purchase anything with the Budget Object Codes (BOCs) listed below.

To facilitate the collection of this information, use IRS Form 1099 MISC. Retain copies of completed Form 1099s and forward them monthly to the National Business Center (NBC), where the information will be entered into the 1099 program in the Federal Financial System (FFS).

The NBC must receive all Form 1099s no later than January 5 for the prior calendar year so that the Center can mail the individual Form 1099s to vendors on time. Please submit all Form 1099s to the NBC Business Information Systems Group (BC-640).

How to Complete Form 1099

Most people using convenience checks will not have had any experience completing IRS Form 1099 MISC. Please note the proper way to fill out this form. It must be completed for each convenience check that is written using any of the specified BOCs listed below.

We suggest that you print a copy of the BOC list and keep it with your checkbook.

Regardless of the BOC, the following items are not required to be reported to the IRS and **SHOULD NOT** be sent to the Business Center on a Form 1099:

Volunteers

Nonprofit organizations

State or city colleges or universities

Government entities: Local, State, or Federal

RECIPIENT'S ID:

A tax identification number (TIN) must be provided. This could be either a Social Security Number (SSN) or an Employer Identification Number (EIN). Individuals should provide an SSN. A sole proprietor may provide either, but is not required to provide both. All others should provide an EIN.

Attachment 5-1

RECIPIENT'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE:

- a. For corporations, enter the business name and address.
- b. For individuals and sole proprietors, use their business or trade name if they have one. **ALSO INCLUDE** their legal name and complete the address so the Form 1099 can be mailed to them. If two or more individuals own a business, but it is not an IRS-recognized partnership, the names of all are placed in the "recipient's name" box, but only the address of the individual to whom the reported SSN belongs shall be placed in the "address box." Income can be reported only under one TIN.
- c. For partnerships that do not use a business name, place the names of the partners in the "Recipient's Name" box, with the partner to whom the IRS assigned the EIN being listed first. Enter the address where the Form 1099 should be mailed.

ACCOUNT NUMBER:

Enter the (FFS) vendor code number if you know what it is. If not, leave blank."

BUSINESS CATEGORY:

Check the appropriate category.

CHECKWRITER'S NAME and PHONE NUMBER:

Enter your name and phone number. This is important if the BLM NBC needs to ask a question when entering data in the FFS.

Sample IRS Form 1099 MISC

PAYER'S FEDERAL ID #: 84-0437540	RECIPIENT'S ID:	OMB NO. 1545-0115	
RECIPIENT'S NAME:		MISCELLANEOUS INCOME **2006**	COPY 'B'
STREET ADDRESS:			
CITY, STATE, AND ZIP CODE:			
ACCOUNT NUMBER (OPTIONAL):			
FORM 1099-MISC DEPARTMENT OF TREASURE - INTERNAL REVENUE SERVICE			

BUSINESS CATEGORY: (CHECK ONE) ☐ INDIVIDUAL ☐ SOLE PROPRIETOR ☐ PARTNERSHIP
☐ CORPORATION ☐ OTHER

CHECK INFORMATION: NUMBER _____ DATE _____ AMOUNT _____

BOC _____ CHECK WRITER'S NAME _____

CHECKWRITER'S PHONE NUMBER _____

Attachment 5-3

BUDGET OBJECT CODES REQUIRING FORM 1099

222C-Truck Transportation-Rental
 232A-Space Rental Payments-Others
 233F-Telephone Equip-Lease, Rent,
 Repair
 233H-Postage Box & Meter Rental
 233J-Express Mail
 233L-Equipment-Rental
 233M-Equipment Rental-ADP
 233N-Software Rental-ADP
 233O-Equipment Rental-DataComm.
 233P-Equipment Rental-Copiers
 233Q-Equipment Rental-Heavy
 233R-Fed Voice Communications Svcs
 233S-Fed Data Communications Svcs
 233T-Commercial Voice Comm Svcs
 233U-Commercial Data Comm Svcs
 242A-Printing & Reproduction-
 Commercial
 242B-Binding-Commercial
 243C-Copy Centers
 243D-Graphics Centers
 251A-Contracts-Consultants
 252A-Contracts-Architectural & Engr
 252B-ADP Support Services
 252D-Contracts-Drilling
 252E-Real Property Titles & Fees
 252G-Direct State Services Vouchers
 252H-Contracts-ADP Services
 252I-Cont-Indian Self-Determine Svc
 252J-Contracts-Consultants
 252K-Contracts-On-Site Personnel
 252L-Contract-Airplanes-Helicopter
 252M-Contracts-Mapping
 252N-Contract-Operation of Facility
 252P-Contracts-Photolab Operation
 252Q-Contracts-Aerial Photography
 252R-Contracts-Professional Svcs
 252S-Tuition

252T-Training
 252U-Contracts- Studies
 252V-Contracts-Training Services
 252W-Advertising-Public Printer
 252X-Advertising-Commercial
 252Y-Student Expenses-Extra curriculum
 252Z-Contracts-Other
 254A-Operations, Main & Repairs-
 Building
 254B-Operations, Main & Repairs-
 Facilities
 255C-Direct St Svcs Voucher-R&D
 255D-Private Sector R&D
 256M-Medical & Health Care Services
 257A-Expenses-Storage
 257B-Expenses-Shop
 257C-Repairs & Maint-ADP Equipment
 257D-Repairs & Maint-Vehicle
 257E-Repairs & Maint-Others
 257F-Service Facility-Research Ctr
 257G-Service Facility-Heavy Equipment
 257H-Service Facility-Other
 257I-Repairs & Maintenance-Equip
 257J-Per Call Repair & Maintenance-
 Equip
 257K-Per Call Repair & Maint-ADP
 257L-Maint-Voice Communication Equip
 257M-Maint-Data communication Equip
 257P-PCS Storage-Household Goods

Attachment 5-4

Attachment 5-5